



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शनिवार, 05 नवम्बर, 2022 / 14 कार्तिक, 1944

हिमाचल प्रदेश सरकार

NAGAR PANCHAYAT TAHLIWAL, DISTT. UNA H.P.

NOTIFICATION

Tahliwal, the 21st September, 2022

No. NPT/Bye-Laws/2022.—Whereas, the Nagar Panchayat Tahliwal draft (Property Taxation) Bye-Laws-2022 were published in Rajpatra H.P. (e-gazette) on dated *vide* notification of

even number for inviting public objections & suggestions under Section 65 of Himachal Pradesh Municipal Act, 1994.

Whereas objection & suggestion received in the office of Nagar Panchayat Tahliwal, Distt. Una H.P. within a period of 30 days from the date of publication of this notice in Rajpatra, Himachal Pradesh.

Now, therefore, in exercise of the powers conferred by section 65(1) read with section 2 (33-2) of the Himachal Pradesh Municipal Act, 1994, the final (property taxation) Bye-laws—2022 are hereby notified and published in Rajpatra e-Gazette for information of general public as follows, namely:—

NAGAR PANCHAYAT TAHLIWAL (PROPERTY TAXATION) BYE-LAWS-2022

1. Short title and commencement.—(i) These Bye-laws may be called the Nagar Panchayat Tahliwal (property taxation) Bye-Laws-2022.

(ii) These bye-laws shall come into force from the date of publication of its notification in the Rajpatra e-Gazette of Himachal Pradesh.

2. Definitions.—(1) In these bye-laws unless the context otherwise require,—

- (i) “Act” means the Himachal Pradesh Municipal Act, 1994 (Act No. 13 of 1994) read with its amendments carried out *vide* H.P. Municipal (Amendment) Act, 2016 and *vide* H.P. Municipal (Amendment) Act, 2020.
- (ii) “Appellate Authority” means an authority prescribed under Section 90 of H.P. Municipal Act, 1994.
- (iii) “Assessment List” means the list of all units of the lands and buildings assessable to property tax under the provisions of H.P. Municipal Act, 1994.
- (iv) “Assessment year” means the year commencing from the first day of April to 31st of March of succeeding year.
- (v) “Bye-Laws” means the Municipality (Property Taxation) Bye-laws—2022 made under the Act as notified in the official gazette.
- (vi) “Municipality” means as defined in Section 2 (24) of the Act.
- (vii) “Section” means a Section of the Act.
- (viii) “Retable Value” as defined in Section 2 clause (33-a) of the Act and procedure prescribed under these Bye-laws.
- (ix) “Unit” means a specific portion of the land and building in use and occupation of the owner(s) or occupier(s) including vacant land and build up portion of the building. This will not include setbacks area of building, agricultural lands and land in notified green belt as notified under the interim development plan of NP Tahliwal planning area.
- (x) “Unit area” means area of a unit in square meters.

- (xi) “Unit area tax” means property tax on unit(s) of lands & buildings which shall be charged per annum between one percent to twenty five percent as may be determined on the basis of rateable value of unit(s) of lands & buildings by the Municipality from time to time. All other words and expressions used herein but not defined shall have the same meaning respectively as assigned to them in the Act.

3. Assessment list what to contain.—The Secretary shall keep a book to be called the “Assessment List” in which the following shall be entered in FORM-A appended to these bye-laws:—

- (a) A list of all units of the lands and buildings located within the jurisdiction of Nagar Panchayat Tahliwal distinguishing each either by name or number and containing such particulars regarding the location or nature of each, which shall be sufficient for identification thereof.
- (b) The rateable value of each unit of the lands and buildings.
- (c) The name of the person primarily liable for payment of property tax and rateable value as well as property tax demand on his/her unit of land or building.
- (d) If any such unit of a land or a building is not liable to be assessed to the property tax, the reason for such non-liability; and
- (e) Other details; if any, as the Secretary may from time to time think, fit.

Explanation.— (i) For the purpose of clause (b) the rateable value of the unit(s) of the land will be the rateable value of the unit(s) of the land and in the case of unit(s) of the building, the rateable value will include the rateable value of the land and the unit(s) of the building erected thereon.

- (ii) For the purpose of charging property tax on a unit of land, the unit of land shall be treated as “land” till the completion plan of building is sanctioned by Nagar Panchayat Tahliwal or by other competent authority of the State Government and such construction is put to use on the spot whichever occurs first. Accordingly, property tax shall be continued to be charged on the rateable value of the unit of land till such time treating it as “land”.

4. Form of Assessment list.—The assessment list shall be kept in the form-A hereto. The Secretary may order to add, omit, amend or alter any of the columns of the proforma of the assessment list as and when required.

5. Procedure where name of person primarily liable for property tax cannot be ascertained.—If the name of the person primarily liable for the payment of property tax in respect of any unit of any land or building cannot be ascertained, it shall be sufficient to designate him in the assessment list, property tax bill and in any notice which may be necessary to serve upon the said person under the Act, as “the holder” of such unit of land or building without further description.

6. Inspection of assessment list.—If assessment list has been completed, the Secretary shall give public notice thereof mentioning therein the place where assessment list or copy thereof may be inspected and every person claiming to be the owner or lessee or occupier of any unit(s) of any land or building included in the assessment list and any authorized agent of such person shall be at liberty to inspect the list and to file written objection within 30 days from the date of publication of such public notice in the local newspaper(s).

7. Register of objections.—The Secretary shall keep a register of objections in which all objections received under sub-section (2) of section 74 and sub-section (2) of section 76 shall be entered. The register shall contain:—

- (i) The name or number of the land or building in respect of which objection is received;

- (ii) Name of the person primarily liable for the payment of property tax;
- (iii) Name of the objector;
- (iv) The rateable value finally fixed after enquiry and investigation of the objection by the committee constituted in this behalf;
- (v) The date from which the rateable value finally fixed has to come into force; and
- (vi) Such other details as the Secretary may from time to time think, fit;

8. Amendment of assessment list under the provisions of Section 76 and investigation and disposal of objections against such amendments.—(i) When any amendment is proposed to be made under the provisions of Section 76 such amendment will provisionally be made in the assessment list and the notice as required under the provision of sub-sections (1) & (3) of Section 76 shall be served on the person affected by the amendment after affording him the opportunity to file objection, if any, against the proposed amendment within 30 days from the date of receipt of such notice.

(ii) Objections shall be inquired into and investigated by the Committee constituted in this behalf under sub section 1 of 75 of the Act, after affording opportunity of being heard to the objector.

(iii) The assessment list shall be finally amended in accordance with the decisions made by the said committee.

(iv) If no objection is received or if the same are received but not within the time limit specified in this behalf in the notice, the assessment list shall be finally amended by confirming the provisional amendment made in the assessment list. However, for special reasons to be recorded in writing, the committee constituted in this behalf may consider objections received after the expiry of the stipulated period.

(v) Property tax on the basis of the amended assessment list shall be due from the date specified in the assessment notice or from the date as may be decided by the Committee constituted in this behalf. Provided that payment of property tax on the basis of the assessment list, as existing before such an amendment will not be withheld on the ground that some amendment is to be made in the list.

9. Payment of property taxes where to be made.—Every person who is liable to pay any of the property tax shall pay the same at the Head office of the Municipality or at such other place(s) and time as may be specified by the Secretary as the case may be. However, the payment of tax shall be made either by cash or cheque or through Bank Draft drawn in favour of the Secretary Nagar Panchayat Tahliwal payable at Tahliwal or through RTGS in the Bank Account of Nagar Panchayat Tahliwal declared for the said purpose by the Secretary as the case may be.

10. Demand of property tax to be raised annually by issuing one single bill for one unit of a property.—(i) Demand of property tax shall be raised annually by issuing a single property tax bill on FORM-B annexed to these Bye-laws for each unit of a property. The service of bill shall be effected by hand through special messenger and in case owner or occupier upon whom the bill is to be served is living outside the municipal limits, the bill shall be issued by post under certificate of posting or by registered/ speed post. In case the owner or occupier avoids by hand service of the bill, service of the bill shall be effected by affixing the bill in presence of two witnesses on the unit of the property to which the bill relates.

(ii) In case the owner or occupier upon whom the property tax bill has been served fails to make payment of the property tax within the due date, the property tax shall be recovered by the

Secretary by the officer/official authorized by him in this behalf by initiating appropriate process under the provisions of Section 86 of the Act:

Provided that nothing herein contained shall affect the liability of such person to any increased property tax to which he may be assessed on account of the said unit of property owing to a revision of the rateable value.

(iii) The tax for the ensuring year shall be paid either in lump-sum within 30 days at the beginning of the financial year *i.e.* upto 30th April or in two half yearly installments. The first installment to be paid by 30th April and second installment by 30th October every year.

11. Service of property tax bills and demand notices in respect of un-partitioned unit of property.—If an un-partitioned unit of a property is owned by more than one person, service of bill(s) and notice(s) of demand on any one co-owner shall be treated as service on all the owners.

12. Demand and collection registers.—(i) A register of demand & collection of property tax in FORM-F appended to these Bye-laws shall be maintained showing therein the figures of property tax demand, collection, rebate, remission adjustment, arrears, excess recoveries and such other particulars in relation to each unit of the property. This register will be kept either in the shape of hard copy or in the shape of soft copy or in both as the Secretary as the case may be think fit.

(ii) The register may, if any the Secretary thinks fit be made in separate parts or volumes for such purposes and with such several designations as the Secretary determine.

(iii) The separate Register shall be maintained for recording information regarding detail of arrears for the previous years.

13. Circumstances not considered as vacancy of property—For the purpose of Section 80 and 81 of Himachal Pradesh Municipal, Act, 1994.—(i) A unit of building or of a tenement reserved by the owner for his own occupation shall be deemed to be occupied, whether it is actually occupied by the owner or not;

(ii) Any unit of building or of a tenement used or intended to be used for the purpose of any industry which is seasonal in character shall not be deemed to be vacant merely on account of its being unoccupied and unproductive of rent during such period or periods of the year in which seasonal operations are normally suspended.

14. Remission/refund not claimable unless notice of vacancy is given to the Secretary every year.—When a vacancy continues from one year into the subsequent year, no refund or remission of any property tax shall be claimable from the Secretary on an account of such continued vacancy unless notice thereof is given to the Secretary within 60 days from the commencement of the next financial year.

15. Inspection by Municipal Staff of the vacant unit of the property.—If any owner or occupier does not allow or facilitate the inspection by the authorized Municipality staff of any unit of the property claimed by him to be vacant, the Secretary refuse to treat such unit of building or tenement, as the case may be, as vacant till the day such inspection is made, and the vacancy of the unit of property verified.

16. Copies of property tax bill(s).—The Secretary on a request in writing from the owner of any unit of land or building or any other person primarily liable to pay property tax in respect

thereof, give a copy or copies of any bill/bills for any property tax on payment of such fee as may be fixed by the Secretary from time to time.

17. Notice on transfer of title.—The notice regarding transfer of title of any unit of any property require to be given under Section 83 shall be either in **FORM-“C” or FORM-“D”** annexed to these bye-laws, as the case may be, and shall state clearly and correctly all the particulars required in the said Form(s).

18. Property tax to be paid upto date.—No such notice as contained in Bye-laws 17 shall be deemed to be validly given unless the property tax due upto the date of transfer of title of the unit of property is paid in full.

19. Filing of return by owner(s)/ occupier(s).—The Secretary require any owner or occupier of a unit of land or building or of any portion thereof to furnish information or a written return in FORM-“E” appended to these Bye-laws. Every owner or occupier on whom any such requisition is made shall be bound to comply with the same and to give true information or to make a true return to the best of owner or occupier knowledge or belief, within a period of thirty days from the service of such requisition upon him/her.

20. Penalty for non- submission of return.—Whosoever omits to comply with any requisition under 19 of this Bye-laws 19 of these Bye-laws or fails to give true information or to make a true return to the best of his knowledge or belief, shall in addition to any penalty under Section 82 of the Act, be precluded from objecting to any assessment made by the Secretary in respect of such unit of the lands or building of which he is the owner or occupier.

21. Inspection of tax record.—Every owner, lessee or occupier of a unit of land/ building or authorized agent of any such person may, with the permission in writing of the Secretary or any officer/official authorized by him in this behalf inspect the tax record relating to the unit of the land/building of which is owner, lessee, agent or occupier free of charge during the office hours.

22. Factors.—There are five factors which are relevant for determination of rateable value of lands & buildings. These factors and proposed value of each factors per sq. meter.

23. Location Factor, Characteristic and its value.—For the purpose of clause (33-a) (c) of Section 2 of the Act, the location Factor, characteristic and its values shall be as under:—

The entire municipal area is proposed to be in same Zone.

(F-1) Location factor : @ 2.5

24. (F-2) Structural factor, characteristics and its value.—For the purpose of clause 33-c of Section 2 of the Act, buildings shall be classified as pucca, semi Pucca and Kutcha in the following manner:—

- | | | |
|---|----|--------|
| (i) For pucca buildings, value per sq. mtr. | .. | @ 1.50 |
| (ii) For semi-pucca buildings, value per sq. mtr. | .. | @ 1.25 |
| (iii) For kutcha building, value per sq. mtr, | .. | @0.75 |

25. (F-3) Age factor and Age-wise grouping and value of building.—For the purpose of clause 33-c of Section 2 of the Act, buildings shall be grouped age-wise having factor value as mentioned against each age group as under:—

Group	Building	Factor Value
A	Before 1980	@0.75
B	1981-2000	@1.50
C	2001-2010	@2.00
D	2011-2020	@2.50
E	2021 afterward	@3.00

26. (F-4) Occupancy factor, characteristics and its value.—For the purpose of clause 33-c of section 2 of the Act, the occupancy factor and its value shall be as under:—

(i) Value per sq. mtr. for residential occupancy:—

Value for self residential	Value for let out residential
@2.50	@4.00

(ii) Value per sq. mtr. for non-residential occupancy:—

A	B	C	D	E
Hotel above built up area of 2000 sq. mtr. MNC show rooms and restaurants	Hotel having built up area between 1000 to 2000 sq. mtr. and showrooms above 1000 sq. mtr.	Other hotels, bars, restuarants, banks, ATMs showrooms, call centre, marriage palace, coaching centre, clubs, theatre.	Shops, schools, colleges, educational institutes, offices, hostels, hospitals, paying guests house, guest house, industries.	Godowns, dhabha, stall and other types of properties not covered under (A to D)
@ 10	@ 8	@ 6	@ 4	@ 3

27. (F-5) Use factor, characteristics and its value.—For the purpose of clause 33-c of Section 2 of the Act, the value of use factor and characteristics of the unit(s) of the land and buildings shall be as under:—

- (i) Residential .. @ 3.00
(ii) Non residential .. @ 4.00

28. Method for calculation of ratable value and rate of property tax on the ratable value of the unit of land and buildings.—Area (in sq. mtrs.) of a unit multiplied by value of relevant factor of unit area method as mentioned above, the figure that will so come out, thereof shall be the net ratable value of unit and the property tax shall be charged on that net ratable value at the rate as under:—

- (i) Self occupied residential properties measuring 01-100 sq. mtr. .. @ 6%
(ii) Self occupied residential properties 100 sq.mtr. and above, let out residential and non residential properties .. @ 10%
(iii) A mobile tower .. fixed @ Rs. 6000/- P.A.

29. Penalty.—If a person liable for payment of Property Tax does not pay the same with in a period of one month from the issue of tax bill, a person shall be liable for payment of interest as per section 85, 86 & 87 of the Act beside initiation of recovery proceeding as per the provision of Section 89 of the Act. Further, whosoever contravenes any of the clauses of these Bye-laws shall be, in addition to the penalties as provided under the act, liable for disconnection of water, electricity and other civic amenities and the Secretary request the competent authority to withdraw registration/recognition, if any granted, in his/their favour.

Sd/-
Secretary,
Nagar Panchayat Tahliwal.

(See Bye Laws-4)

Nagar Panchayat Tahliwal				
TAX DEPARTMENT ASSESSMENT LIST				
UPN-No. _____		I.D. No. _____		ZONE _____
Unit	Area	Net Rateable Value	Property Tax Percentage	Amount of General Tax
Residential				
Let Out Residential				
Commercial				
Plot of Land				

[illegible]

FORM-B
(See Bye-Laws 10)

**Nagar Panchayat Tahliwal
(Tax Department)**

Ph. No. 01975-232336

Property Tax Bill

Financial Year for the Year _____ Bill No. _____ Dated _____
Zone _____

Bill(s) Detail

UPN No. _____
ID No. _____
Name of Property _____
Name of Owner/Occupier _____
Correspondence Address _____
Due date 15 days from the date of Receipt of bill/18 days if by post from the date of dispatch of bill

Unit	Area	Net Rateable Value	Property Tax Percentage	Amount of General Tax
Residential				
Let Out Residential				
Commercial				
Plot of Land				

Detail of demand for Property Tax for the year _____ Period _____

Sl. No.	Description of Tax	Amount
1.	General Tax	
2.	(a) Rebate @ 10% (b) Remission	
3.	Previous Arrear Amount for the period _____	
4.	Interest Amount	
5.	Previous Credit	
6.	Amount Payable on due date	
7.	Amount Payable after due date	
8.	Amount still at credit	

Please pay bill before due date to avail 10% rebate.

Bill Prepared By

Bill Checked By

Assistant Tax Superintendent

Receipt

UPN No. _____	Bill No. _____ Bill Date _____
ID No. _____	Amount before due date _____
Name of Owner/Occupier _____	Amount after due date _____
	Amount Paid _____
	Receipt No. _____ Dated _____

Cashier, Nagar Panchayat Tahliwal.

Terms & Conditions

1. The Municipality Treasury is open from 10.00 AM to 02.00 PM on all working days.
2. Cheques should be drawn in favour of Secretary Nagar Panchayat Tahliwal.
3. Out stations cheques should include the discount charged in such cheque(s).
4. Rebate @ 10% is given on the taxes claimed for the current year or a bill raised for the first time, if the amount specified in the bill is paid within 15 days from the presentation thereof. Bills sent under postal certificate shall be construed to have been received within three days from the date of posting and accordingly this rebate is given if payment of the bill is made within 18 days from the date of posting.
5. If the payment of the tax is not made within the financial year in which the bill is issued an interest @ 1% per month shall be payable after one month of the close of the financial year to which the bill relates.
6. The notice of demand/recovery of property tax will not confer any right on the person paying the tax or anyone else to claim validation of unauthorized construction at a later date and the same is without any prejudice to the rights of Nagar Panchayat Tahliwal to take any legal action including that of demolition in respect of such unauthorized construction/structure.
7. In case any of your payments have not been adjusted, same can be adjusted/settled by producing original receipts given by Nagar Panchayat Tahliwal.
8. In all correspondence, always mention No./date, name of house and demand No.
9. Bill generated be presented while tendering payment.

FORM-C
(See Bye Law 17)

Form of notice of Transfer to be given which has taken place by way of instrument

To

The Secretary,
Nagar Panchayat Tahliwal.

I _____ s/o _____ r/o _____ hereby

give notice as required by Section 83 of the H.P. Municipal Act, 1994 of the following transfer of property:—

Description of Property

Name & address of person whose title has been transferred	Name & address of person to whom property title has been transferred	Detail of Property	Area of the property	Account No./ID No. of old assesses	Remarks
1	2	3	4	5	6

Date _____

Name of Owner/Occupier _____

Address _____

Mob.No. _____

FORM-D
(See Bye Law 17)

Form of notice of Transfer to be given which has taken place otherwise than by instrument

To

The Secretary,
Nagar Panchayat Tahliwal.

I _____ s/o _____, r/o _____ hereby

give notice as required by section 83 of the H.P. Municipal Act, 1994 of the following transfer of property:-

Description of Property

Name & address of person whose title has been transferred	Name of legal heir/successor to whom property title has been transferred	Detail of Property	Area of the property	Account No./ID No. of old assesses	Remarks
1	2	3	4	5	6

Date _____

Name of Owner/Occupier _____

Address _____

Mob.No. _____

To

The Secretary,
Nagar Panchayat Tahliwal

Subject.—Filing of return for assessment of properties for Municipal Taxes.

Sir/Madam,

I am submitting the details of property known as.....I.D.
No..... Ward No.....Zone.....as under:—

[illegible]

(e) Godowns, Dhaba, Stall and Other Types of Properties not covered Under (a to d)										
3. Plot of Land										

I hereby declare that the information furnished above is correct to the best of my knowledge and proper belief and nothing has been concealed there from.

Date _ _ _ _ _

Yours faithfully,

(Signature)
Owner/Agent/Occupier.

Name in block letters _ _ _ _ _

Address _ _ _ _ _

Mob. No. _ _ _ _ _

*Verification of the
Assistant Tax Superintendent.*

*Verification of the
Executive Officer/Secretary.*

1. (F-1) Location factor, characteristics and its value:- for the purpose of clause 33-c of section 2 of the Act, the location factor is.—2.5 as F-1

2. (F-2) Structural factor, characteristics and its value.—for the purpose of clause 33-c of section 2 of the Act, buildings shall be classified as pucca, semi pucca and kutcha in the following manner:—

(i) For pucca buildings, value per sq. mtr.	..	1.50
(ii) For semi-pucca buildings, value per sq. mtr.	..	1.25
(iii) For kutcha building, value per sq. mtr.	..	0.75

3. (F-3) Age factor and Age-wise grouping and value of building.—For the purpose of clause 33-c of Section 2 of the Act, buildings shall be grouped age-wise having factor value as mentioned against each age group as under:—

Group	Building	Factor Value
A	Before 1980	0.75
B	1981-2000	1.50
C	2001-2010	2.00
D	2011-2020	2.50
E	2021 afterward	3.00

4. (F-4) Occupancy factor, characteristics and its value.—For the purpose of clause 33-c of Section 2 of the Act, the occupancy factor and its value shall be as under:—

(i) Value per sq. mtr. for residential occupancy:—

Value for self residential	Value for let out residential
2.50	4.00

(ii) Value per sq. mtr. For non-residential occupancy:—

A	B	C	D	E
Hotel above built up area of 2000 sq. mtr. MNC show rooms and restaurants	Hotel having built up area between 1000 to 2000 sq. mtr. and showrooms above 1000 sq. mtr.	Other hotels, bars, restuarants, banks, ATMs showrooms, call centre, marriage palace, coaching centre, clubs, theatre.	Shops, schools, colleges, educational institutes, offices, hostels, hospitals, paying guests house, guest house, industries.	Godowns, dhabha, stall and other types of properties not covered under (A to D)
10	8	6	4	3

5. (F-5) Use factor, characteristics and its value.—For the purpose of clause 33-c of Section 2 of the Act, the value of use factor and characteristics of the unit(s) of the land and buildings shall be as under:—

Value per sq. mtr.

- (i) Residential .. 3.00
(ii) Non residential .. 4.00

6. Method for calculation of ratable value and rate of property tax on the ratable value of the unit of land and buildings.—Area (in sq. mtr.) of a unit multiplied by value of relevant factor of unit area method as mentioned above, the figure that will so come out, thereof shall be the net ratable value of unit and property tax shall be charged on that net ratable value at the rate as under:—

- (i) Self occupied residential properties measuring 01-100 sq. mtr. .. 6%
(ii) Self occupied residential properties 100 sq.mtr. and above, let out residential and non residential properties ..10%
(iii) A mobile tower .. fixed Rs. 6000/- P.A.

FORM-F

(See Bye-Laws 12)

Nagar Panchayat Tahliwal

Demand and Collection Register

For the Financial Year _____

UNP No. _____
ID No. _____
Name of Property: _____
Name of Owner/Occupier: _____
Correspondence Address: _____

Unit	Area	Net Rateable Value	Property Tax Percentage	Amount of General Tax
Residential				
Let Out Residential				
Commercial				
Plot of Land				

General Tax	Rebate	Total General Tax	Previous Arrear Amount	Interest	Net Amount Payable	Bill No.	Date of issuing Bill	Current General Tax Collection	Rebate & Remission	Arrear Collection	Interest Collection	Receipt No.	Receipt Date	Current Balance Amount	Arrear Balance Amount	Credit	Remarks

राज्य कर एवं आबकारी विभाग

अधिसूचना संख्या: 9/2022-राज्य कर

शिमला-2, 03 नवम्बर, 2022

संख्या ई.एक्स.एन.-एफ.(10)-5/2022-वाल-1.—हिमाचल प्रदेश माल और सेवा कर (संशोधन) अध्यादेश, 2022, की धारा 1 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, जीएसटी परिषद् की सिफारिशों के आधार पर, 5 जुलाई, 2022 को उस तारीख के रूप में नियत करते हैं, जिसको उक्त अध्यादेश की धारा 13 के उपबंध प्रवृत्त होंगे।

आदेश द्वारा,
(सुभासीष पन्डा),
प्रधान सचिव (राज्य कर एवं आबकारी)।

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2022-Vol-I dated 03-11-2022 as required under clause (3) of Article 348 of the Constitution of India]

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION No. 9/2022-State Tax

Shimla-2, the 03rd November, 2022

No. EXN-F(10)-5/2022-Vol-I.—In exercise of the powers conferred by sub-section (2) of section 1 of the Himachal Pradesh Goods and Services (Amendment) Ordinance, 2022 (No. 3 of

2022), the Governor of Himachal Pradesh is pleased to appoint the 5th day of July, 2022, as the date on which the provisions of section 13 of the said Ordinance shall come into force.

By order,

(SUBHASISH PANDA),
Pr. Secretary (ST&E).

राज्य कर एवं आबकारी विभाग

अधिसूचना संख्या: 18/2022-राज्य कर

शिमला-2, 03 नवम्बर, 2022

संख्या ई.एक्स.एन.-एफ.(10)-5/2022-वाल-1.—हिमाचल प्रदेश माल और सेवा कर (संशोधन) अध्यादेश, 2022, की धारा 1 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, जीएसटी परिषद् की सिफारिशों के आधार पर, 1 अक्टूबर, 2022 को उस तारीख के रूप में नियत करते हैं, जिसको उक्त अध्यादेश की धारा 13 छोड़कर, धारा 2 से 15 के उपबंध प्रवृत्त होंगे।

आदेश द्वारा,
(सुभासीष पन्डा),
प्रधान सचिव (राज्य कर एवं आबकारी)।

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2022-Vol-I dated 03-11-2022 as required under clause (3) of Article 348 of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION No. 18/2022-State Tax

Shimla-2, the 03rd November, 2022

No. EXN-F(10)-5/2022-Vol-I.—In exercise of the powers conferred by sub-section (2) of section 1 of the Himachal Pradesh Goods and Services (Amendment) Ordinance, 2022, the Governor of Himachal Pradesh is pleased to appoint the 1st day of October, 2022, as the date on which the provisions of sections 2 to 15, except section 13, of the said Ordinance shall come into force.

By order,

(SUBHASISH PANDA),
Pr. Secretary (ST&E).

राज्य कर एवं आबकारी विभाग

अधिसूचना संख्या: 19/2022-राज्य कर

शिमला-2, 03 नवम्बर, 2022

संख्या ई.एक्स.एन.-एफ.(10)-5/2022-वाल-1.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10), की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, जीएसटी परिषद् की सिफारिशों के आधार पर, हिमाचल प्रदेश माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात्:—

1. संक्षिप्त नाम और प्रारम्भ.—(1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश माल और सेवा कर (दूसरा संशोधन) नियम, 2022 है।

(2) इन नियमों में अन्यथा उपबंधित के सिवाय, ये नियम 1 अक्टूबर, 2022 से प्रभावी होंगे।

2. हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिन्हें इसमें इसके पश्चात् उक्त नियम कहा गया है) में, नियम 21क में, खण्ड (छ) के बाद, निम्नलिखित खण्ड अंतःस्थापित किए जाएंगे, अर्थात्:—

“(ज) पंजीकृत व्यक्ति होने के कारण प्रत्येक माह या उसके भाग के लिए धारा 39 की उपधारा (1) के तहत रिटर्न दाखिल करने की आवश्यकता है और लगातार छह महीने की अवधि के लिए रिटर्न प्रस्तुत नहीं की है;

(झ) पंजीकृत व्यक्ति होने के कारण प्रत्येक तिमाही या उसके भाग के लिए धारा 39 की उपधारा (1) के प्रावधान के तहत रिटर्न दाखिल करने की आवश्यकता है और दो कर अवधि के निरंतर समय के लिए रिटर्न समय के लिए रिटर्न प्रस्तुत नहीं किया है।”;

3. उक्त नियमों के नियम 36 में,—

(क) उप-नियम (2) में, शब्दों, अक्षरों और अंक, “और उक्त दस्तावेज में यथा अंतर्विष्ट सुसंगत सूचना ऐसे व्यक्ति द्वारा प्ररूप जीएसटीआर-2 में दी गई हैं” का लोप किया जाएगा;

(ख) उप-नियम (4) में, खंड (ख) में, “ऐसे इन्वॉइसेस या डेबिट नोट्स” शब्दों के बाद, “जिनके इनपुट टैक्स क्रेडिट” शब्द अंतःस्थापित किए जाएंगे;

4. उक्त नियमों के नियम 37 में,—

(क) उप-नियम (1) और (2) के स्थान पर निम्नलिखित उप-नियम प्रतिस्थापित किए जाएंगे, अर्थात्:—

“(1) कोई पंजीकृत व्यक्ति, जो माल या सेवा या दोनों की किसी आवक प्रदाय पर इनपुट कर प्रत्यय का उपभोग करता है, उन आपूर्तियों के अलावा जिन पर कर रिवर्स चार्ज के आधार पर देय है, लेकिन उसके आपूर्तिकर्ता को धारा 16 की उप-धारा (2) के दूसरे परंतुक में विनिर्दिष्ट समय-सीमा के भीतर भुगतान करने में विफल रहता है, तो वह उस पर संदेय कर सहित बीजक के जारी किए जाने की तारीख से एक सौ अस्सी दिन की अवधि के ठीक पश्चात् वाली कर

अवधि में, ऐसी आपूर्ति के संबंध में प्राप्त इनपुट टैक्स क्रेडिट के बराबर राशि का भुगतान धारा 50 के तहत उस पर देय ब्याज के साथ प्ररूप जीएसटीआर-3B में करेगा :

“परंतु उक्त अधिनियम की अनुसूची 1 में यथाविनिर्दिष्ट प्रतिफल के बिना की गई प्रदाय का मूल्य, धारा 16 की उप-धारा (1) के दूसरे परन्तुक के प्रयोजनों के लिए संदत किया गया समझा जाएगा:

परंतु यह और की धारा 15 की उप-धारा (2) के खंड (ख) के उपबंधों के अनुसार जोड़ी गई किसी रकम के मुद्दे प्रदायों के मूल्य को धारा 16 की उप-धारा (2) के दूसरे परन्तुक के प्रयोजनों के लिए संदत किया गया समझा जाएगा।;

(2) जहां उक्त पंजीकृत व्यक्ति बाद में इस तरह की आपूर्ति के मूल्य की राशि का भुगतान उसके आपूर्तिकर्ता को देय कर से साथ करता है, व उप-नियम (1) में निर्दिष्ट इनपुट टैक्स क्रेडिट का पुनः लाभ उठाने का हकदार होगा।”;

(ख) उप-नियम (3) का लोप कर दिया जाएगा;

5. उक्त नियमों के नियम 38 में,—

(क) खंड (क) में, उप-खंड (ii) में, शब्द, अक्षरों और अंक, “प्ररूप जीएसटीआर-2 में, का लोप कर दिया जाएगा;

(ख) खंड (ग) में, शब्दों, अक्षरों और अंक के लिए, “और प्ररूप जीएसटीआर-2 में प्रस्तुत किया जाएगा”, शब्दों, अक्षरों और अंक, “और इनपुट टैक्स क्रेडिट की शेष राशि प्ररूप जीएसटीआर-3ख में उत्क्रमित कर दी जाएगी” को प्रतिस्थापित किया जाएगा;

(ग) खंड (घ) का लोप कर दिया जाएगा;

6. उक्त नियमों के नियम 42 में, उप-नियम (1) में, खंड (छ) में, शब्दों, अक्षरों और अंक, “प्ररूप जीएसटीआर-2 में बीजक स्तर पर और” का लोप किया जाएगा;

7. उक्त नियमों के नियम 43 में, उप-नियम (1) में, शब्दों, अक्षरों और अंक, “प्ररूप जीएसटीआर-2 और” दोनों स्थानों पर जहां वे आते हैं, का लोप किया जाएगा;

8. उक्त नियमों के नियम 60 में, उप-नियम (7) में, “स्वतः तैयार” शब्दों, के स्थान पर, “स्वतः जनित” शब्दों को प्रतिस्थापित किया जाएगा;

9. उक्त नियमों के नियम 69, 70, 71, 72, 73, 74, 75, 76, 77 और 79 का लोप किया जाएगा;

10. उक्त नियमों के नियम 83 में, उप-नियम (8) में, खंड (क) में, “और आवक” शब्दों का लोप किया जाएगा;

11. उक्त नियमों के नियम 85 में, उप-नियम (2) में, खंड (ग) का लोप किया जाएगा;

12. उक्त नियमों के नियम 89 में, उप-नियम (1) में,—

(क) शब्दों “कोई व्यक्ति, जो” के बाद, शब्द, कोष्ठक और अंक “धारा 49 की उपधारा (6) के प्रावधानों के अनुसार इलेक्ट्रॉनिक नकद खाता बही में किसी भी शेष राशि का, या “को अंतःस्थापित किया जाएगा;

(ख) पहले परंतुक का लोप किया जाएगा;

(ग) दूसरे परंतुक में, “परंतु यह और भी” शब्दों के स्थान पर, शब्दों “परंतु” को प्रतिस्थापित किया जाएगा;

(घ) तीसरे परंतुक में, “परंतु यह भी” शब्दों के स्थान पर, शब्दों “परंतु यह और भी” को प्रतिस्थापित किया जाएगा;

13. उक्त नियमों के नियम 96 में, उपनियम (3) में शब्दों, अक्षरों और अंकों “प्ररूप जीएसटीआर-3 या प्ररूप जीएसटीआर-3ख”, जैसा भी मामला हो, के स्थान पर, अक्षरों और अंक, “प्ररूप जीएसटीआर-3ख” को प्रतिस्थापित किया जाएगा;

14. उक्त नियमों के प्ररूप जीएसटीआर-1क, प्ररूप जीएसटीआर-2 और प्ररूप जीएसटीआर-3 का लोप किया जाएगा;

15. उक्त नियमों के प्ररूप जीएसटी पीसीटी-05 में, भाग-क में, तालिका में, क्रमांक 1 के सामने, “गतिविधियों की सूची” शीर्षक के तहत, शब्दों “और आवक” का लोप किया जाएगा।

आदेश द्वारा,

(सुभासीष पन्डा),
प्रधान सचिव (राज्य कर एवं आबकारी)।

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2022-Vol-I dated 03-11-2022 as required under clause (3) of Article 348 of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION No. 19/2022-State Tax

Shimla-2, the 03rd November, 2022

No. EXN-F(10)-5/2022-Vol-I.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement.—(1) These rules may be called the Himachal Pradesh Goods and Services Tax (Second Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 1st day of October, 2022.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21, after clause (g), the following clauses shall be inserted, namely:—

“(h) being a registered person required to file return under sub-section (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;

- (i) being a registered person required to file return under proviso to sub-section (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.”;

3. In rule 36 of the said rules,—

- (a) in sub-rule (2), the words, letters and figure, “, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person” shall be omitted;
- (b) in sub-rule (4), in clause (b), after the words, “the details of”, the words, “input tax credit in respect of” shall be inserted;

4. In rule 37 of the said rules,—

- (a) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:—

“(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall pay an amount equal to the input tax credit availed in respect of such supply along with interest payable thereon under section 50, while furnishing the return in FORM GSTR-3B for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

Provided that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16:

Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.;

(2) Where the said registered person subsequently makes the payment of the amount towards the value of such supply along with tax payable thereon to the supplier thereof, he shall be entitled to re-avail the input tax credit referred to in sub-rule (1).”;

- (b) sub-rule (3) shall be omitted;

5. In rule 38 of the said rules,—

- (a) in clause (a), in sub-clause (ii), the word, letters and figure, “in FORM GSTR-2” shall be omitted;
- (b) in clause (c), for the words, letters and figure, “and shall be furnished in FORM GSTR-2”, the words, letters and figure, “ and the balance amount of input tax credit shall be reversed in FORM GSTR-3B” shall be substituted;

(c) clause (d) shall be omitted;

6. In rule 42 of the said rules, in sub-rule (1), in clause (g), the words, letters and figure, “at the invoice level in FORM GSTR-2 and” shall be omitted;

7. In rule 43 of the said rules, in sub-rule (1), the words, letters and figure, “FORM GSTR-2 and” at both the places where they occur, shall be omitted;

8. In rule 60 of the said rules, in sub-rule (7), for the words “auto-drafted”, the words “auto-generated” shall be substituted;

9. rules 69, 70, 71, 72, 73, 74, 75, 76, 77 and 79 of the said rules shall be omitted;

10. In rule 83 of the said rules, in sub-rule (8), in clause (a), the words “and inward” shall be omitted;

11. In rule 85 of the said rules, in sub-rule (2), –

(a) in clause (b), for the words “said person;”, the words “said person; or” shall be substituted;

(b) clause (c) shall be omitted;

12. In rule 89, of the said rules, in sub-rule (1), –

(a) after the words “ claiming refund of”, the words, brackets and figures “any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or” shall be inserted;

(b) the first proviso shall be omitted;

(c) in the second proviso, for the words “Provided further that”, the words “Provided that” shall be substituted;

(d) in the third proviso, for the words “Provided also that”, the words “Provided further that” shall be substituted;

13. In rule 96 of the said rules, in sub-rule (3), for the words, letters and figures, “FORM GSTR-3 or FORM GSTR-3B, as the case may be”, the letters and figure, “FORM GSTR-3B” shall be substituted;

14. FORM GSTR-1A, FORM GSTR-2 and FORM GSTR-3 of the said rules shall be omitted;

15. In FORM GST PCT-05 of the said rules, in Part-A, in the table, against Sr. No.1, under the heading “List of Activities”, the words, “and inward”, shall be omitted.

By order,

(SUBHASISH PANDA),
Pr. Secretary (ST&E).

